

## **MINUTES**

### **MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Bruce Tutvedt, on January 28, 2015 at 8:00 AM, in Room 405 Capitol

#### **ROLL CALL**

**Members Present:**

Sen. Bruce Tutvedt, Chair (R)  
Sen. Fred Thomas, Vice Chair (R)  
Sen. Duane Ankney (R)  
Sen. Dick Barrett (D)  
Sen. Mark Blasdel (R)  
Sen. Taylor Brown (R)  
Sen. Jill Cohenour (D) (arrived after roll call)  
Sen. Brian Hoven (R)  
Sen. Christine Kaufmann (D)  
Sen. Sue Malek (D)  
Sen. JP Pomnichowski (D)  
Sen. Janna Taylor (R)

**Members Excused:** None

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch  
Julie Ward, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 170, 1/22/2015; SB 175, 1/22/2015; SB 180, 1/22/2015

Executive Action: SB 92 Do Pass

**HEARING ON SB 175**

**Opening Statement by Sponsor:**

00:01:34 Sen. Cynthia Wolken (D), SD 48, opened the hearing on SB 175, Revise tax credit for temporary emergency lodging.

**Proponents' Testimony:**

00:04:35 Stuart Doggett, Montana Lodging and Hospitality Association  
00:06:28 Shyla Patera, independent living specialist, North Central Independent Living Services

**Opponents' Testimony:** None

**Informational Testimony:**

00:07:59 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:08:20 Sen. Pomnichowski  
00:08:29 Mr. Olsen, DOR  
00:09:02 Jaret Coles, Legislative Branch  
00:09:23 Sen. Pomnichowski  
00:09:53 Sen. Wolken  
00:10:22 Sen. Pomnichowski  
00:10:30 Mr. Olsen  
00:11:18 Sen. Barrett  
00:11:35 Sen. Wolken  
00:11:47 Sen. Barrett  
00:12:05 Sen. Wolken  
00:12:13 Sen. Taylor  
00:13:07 Sen. Wolken  
00:13:55 Chairman Tutvedt  
00:14:14 Sen. Wolken

**Closing by Sponsor:**

00:14:49 Sen. Wolken

**HEARING ON SB 170**

**Opening Statement by Sponsor:**

00:15:00 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 170, Redefine joint income tax filing status and terminology.

**EXHIBIT(tas19a01)**

**Proponents' Testimony:**

00:29:25      Gene Walborn, Department of Revenue (DOR)

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:31:16      Sen. Kaufmann  
00:31:36      Sen. Barrett  
00:31:58      Mr. Walborn, DOR  
00:32:30      Sen. Malek  
00:32:47      Mr. Walborn  
00:33:44      Sen. Hoven  
00:34:13      Sen. Barrett  
00:34:25      Sen. Hoven  
00:34:40      Sen. Barrett  
00:35:28      Chairman Tutvedt  
00:35:45      Sen. Barrett  
00:36:27      Chairman Tutvedt  
00:36:38      Sen. Barrett

**Closing by Sponsor:**

00:36:58      Sen. Barrett  
00:38:08      Jaret Coles, LSD  
00:38:24      Sen. Barrett

**HEARING ON SB 180**

**Opening Statement by Sponsor**

00:39:24      Sen. Brian Hoven (R), SD 13, opened the hearing on SB 180, Revise the disposition of rental car sales tax

**Proponents' Testimony:**

00:50:00      Jim Helgeson, manager, Great Falls Transit District; president, Montana Transit Association  
00:54:53      Lyn Hellegaard, executive director, Montana Transit Association (MTA)  
00:59:14      Nancy Fry-Moline, Fergus County Council On Aging, Lewistown

01:01:20 Shyla Patera, independent living specialist, North Central Independent Living Services

[EXHIBIT\(tas19a02\)](#)

[EXHIBIT\(tas19a03\)](#)

[EXHIBIT\(tas19a04\)](#)

01:05:23 Joel Peden, Montana Independent Living

01:06:08 Sen. Cohenour joined the meeting.

01:09:43 Elizabeth Andrews, chair, Helena Transportation Advisory Council, Lewis and Clark County

**Committee Discussion:**

01:18:02 Chairman Tutvedt

01:18:20 Sen. Ankney

01:18:36 Chairman Tutvedt

01:18:50 Sen. Barrett

01:19:01 Chairman Tutvedt

01:19:16 Jaret Coles, Legislative Services Division (LSD)

01:20:00 Sen. Cohenour

01:20:32 Chairman Tutvedt

01:20:40 Sen. Kaufmann

01:20:56 Chairman Tutvedt

**Proponents' Testimony continued:**

01:21:34 Erin Alt, director, Sanders County Council On Aging, Sanders County Transportation

**Opponents' Testimony:**

01:24:02 Drew Geiger, Montana Car Rental Association (MCRA)

**Informational Testimony:**

01:26:18 Lynn Zanto, administrator, Rail, Transit and Planning Division, Montana Department of Transportation (MDT)

**Questions from Committee Members and Responses:**

01:26:45 Sen. Pomnichowski

01:27:46 Ms. Zanto, MDT

01:28:05 Sen. Pomnichowski

01:28:23 Ms. Zanto

01:28:45 Sen. Pomnichowski

01:29:05 Ms. Zanto

01:29:22 Audrey Allums, section supervisor, Rail, Transit and Planning Division, MDT

01:29:48 Sen. Brown

01:30:10 Mr. Geiger, MCRA  
01:31:22 Sen. Brown  
01:31:50 Mr. Geiger  
01:32:14 Sen. Kaufmann  
01:33:16 Sen. Hoven  
01:34:06 Sen. Ankney  
01:35:44 Chairman Tutvedt

**Closing by Sponsor:**

01:36:10 Sen. Hoven  
01:38:32 Chairman Tutvedt  
01:38:45 Sen. Hoven

**EXECUTIVE ACTION ON SB 92**

01:40:12 **Motion:** Sen. Thomas moved that **SB 92 DO PASS**. Motion carried unanimously by voice vote.

**Discussion:**

01:40:20 Sen. Thomas  
01:41:55 Chairman Tutvedt  
01:42:16 Sen. Barrett  
01:42:38 Chairman Tutvedt

01:43:09 **Vote:** Motion carried unanimously by voice vote.

**ADJOURNMENT**

Adjournment: 9:45

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Julie Ward, Secretary

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Additional Documents:

**EXHIBIT**([tas19aad.pdf](#))